

**Amendments to the Specification**

Please replace the paragraph beginning on page 16, lines 16-17, with the following rewritten paragraph:

Q1 FIG. 25A and FIG. 25B ~~illustrates~~ illustrate a step in an example of a method of manufacturing an FFG-type TMR head.

Please replace the paragraph beginning at page 17, line 20 with the following rewritten paragraph:

Q2 The thin-film magnetic head of the embodiment incorporates a substrate 1, a read head formed on the ~~base~~ substrate 1, and a write head formed on the read head. The substrate 1 corresponds to the base body of the invention. The read head incorporates a TMR element while the write head incorporates an induction-type electromagnetic transducer.

Please replace the paragraph beginning at page 26, line 19 with the following rewritten paragraph:

Q3 FIG. 10A to FIG. 12A and FIG. 10B to FIG. 12B illustrate other examples of a position at which the etching for defining the shape of the tunnel joint is to be stopped. FIG. 10A to FIG. 12A and FIG. 10B to FIG. 12B show the respective states in which the insulating layer 13 has been formed after the etching for defining the shape of the tunnel joint, as in FIG. 8A ~~and to~~ FIG. 8C. FIG. 10A to FIG. 12A illustrate cross sections at a position corresponding to line 3B-3B in FIG. 3A. FIG. 10B to FIG. 12B illustrate cross sections at a position corresponding to line 2B-2B in FIG. 1.

Please replace the paragraph beginning at page 33, line 2 with the following rewritten paragraph:

Q4 Next, the capping layer 8, the pinning layer 7, the upper ferromagnetic layer 6, the tunnel barrier layer 5 and the lower ferromagnetic layer 4 are selectively etched through ion milling, for example, using the resist ~~masks~~ mask 10, so that those layers are patterned as

shown in FIG. 18A and FIG. 18B. At this time, however, the dummy capping layer 38, the dummy pinning layer 37, the dummy upper ferromagnetic layer 36, the dummy tunnel barrier layer 35 and the dummy lower ferromagnetic layer 34 are not etched, as shown in FIG. 18C.

Please replace the paragraph beginning at page 33, line 10 with the following rewritten paragraph:

Next, as shown in FIG. 18A and FIG. 18B, the hard magnetic layers 11 are formed on regions of the lower metallic layer 3 that are not covered with the resist ~~masks~~ mask 10. At this time, as shown in FIG. 18C, no hard magnetic layers 11 are formed on the dummy capping layer 38. Then, the resist masks 10 and 40 are lifted off.